

Taxation of the provision of contributions to share capital and outside share capital and taxation of these deposits – Abstract

This diploma thesis describes the basic tax context in the case of deposits in the company and withdrawals from the company always in connection with equity. The diploma thesis focuses on domestic legal entities. It does not describe the connection with deposits in foreign companies.

The diploma thesis is based on the domestic tax system. This system includes the following resources. Domestic regulations (laws that are affected by the so-called transcription of EU directives), international contracts (contracts of prevention of double taxation), domestic case law, and legitimate expectations outside the aforementioned sources. Legitimate expectations consist mainly of conveys from General Financial Directorate and minutes from the Coordinating Committees.

The result of the performed analysis of documents is a summary of the basic tax context. The tax context includes the registration obligation (especially Value-added tax on the plant deposit), the notification obligation for payments abroad and the settlement of withheld tax.

The key tax for non-monetary deposits is Value added tax. Non-monetary deposits by type are considered to be a service or goods according to ZDPH. The key tax for withdrawals is income tax. Income tax as a withholding tax depends on the domicile of the recipient of the payment. The thesis also contains a description of the findings and documentation of tax domicile. The withholding tax range is moving from 0 to 35 percent. The tax is deducted from various bases, either from gross income or from gross income, from which the acquisition price of the share is deducted. The thesis also refers to the procedure according to the Tax Code in the case of solving the correctness of the application of the withholding tax, if it is disputed by the recipient of the performance. The thesis points out that if the conditions are fulfilled, part of the collection in the form of a share in the profit can be applied for exemption from both withholding tax and income at the recipient. However, this exemption means that the domestic recipient is obliged to increase the tax base by non-tax costs in accordance with the provisions of the ZDP.

The main findings of the diploma thesis are presented in summarizing reports. Based on the information gathered, at the end of the thesis there is a proposal for a possible clarification of the

obligation for non-cash deposits, where one principle is proposed regardless of the type of non-monetary deposit.

Key words: equity, deposit, collection, taxes, domicile